

CHAPTER NO. 1057

SENATE BILL NO. 2473

By Miller

Substituted for: House Bill No. 2975

By Rinks

AN ACT To amend Tennessee Code Annotated, Section 67-6-102, relative to the sales and use tax concerning the business of making photographic images for resale.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding the following language at the end of subsection (7):


"Fabricating or processing tangible personal property for resale" includes the processing of photographic film into negatives and/or photographic prints for resale;

SECTION 2. Tennessee Code Annotated, Section 67-6-102, subsection 24, is amended by adding a new subdivision, to read as follows:

() "Sale" includes the processing of photographic film into negatives and/or photographic prints for resale.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

PASSED: April 29, 1998
APPROVED this day of 1998

Pursuant to Article III, Section 18, of the Constitution of the State of Tennessee, the Governor had Senate Bill No. 2473 in his possession longer than ten (10) days, so therefore the bill becomes law without the Governor's signature.

DON SUNDQUIST, GOVERNOR